IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.290 of 2007

Date of decision: 10.09.2007

The Commissioner of Income Tax, Faridabad .....Petitioner

Versus

Sankalp Welfare Society, C-250, Sushant Lok-I
Gurgaon .....Respondent

Coram: Hon'ble Mr. Justice M.M.Kumar
Hon'ble Mr. Justice Ajay Kumar Mittal

Present: Mr. Yogesh Putney, Advocate,
for the revenue.

Mr. S.K.Mukhi, Advocate,
for the respondent.

M.M.Kumar, J.

In para-2 of the impugned order, it has been noticed that the dispute raised before the Tribunal is squarely covered by order dated 9.6.2006 of 'SMC' Bench, New Delhi in ITA No. 546 (Del) 2006 in respect of the assessment year 2002-03 in the case of the revenue itself. The Tribunal has followed the aforementioned decision in respect of the assessment year 2001-02, which has led to the filing of the instant appeal.

It is admitted position that against the order dated 9.6.2006 passed in ITA No. 546 (Del) 2006, an appeal bearing ITA No. 89 of 2007 was filed in this Court and the same was dismissed on 14.08.2007. Necessarily this appeal in respect of the assessment year 2001-02 has to meet the same fate.

Accordingly, the appeal fails and the same is dismissed.

(M.M.KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

September 10, 2007
pj